

TENNESSEE STATE BOARD OF EDUCATION		
GIFTS AND BEQUESTS		2401
ADOPTED: July 28, 2017	REVISED:	MONITORING: Review: Annually

**Gifts Received by the School.** The school leader or otherwise designated financial officer is authorized to accept gifts to the school and may designate others to accept gifts for the school.<sup>1</sup> An authorized charter school may receive donations of money, property, or securities from any source for the benefit of the school which shall be disbursed, in good faith, in accordance with the conditions of such gifts.<sup>2</sup> Gifts which may serve to enhance and extend the work of the school may be accepted. In instances where the school leader or designated financial officer doubts the appropriateness or usefulness of an offered gift, the gift may be declined or the matter referred to the governing board of the authorized charter school. In accepting gifts and donations, a school shall recognize the following:

- (1) Any gift or donation accepted by a school shall become property of that school and the State Board shall have no title to that contribution;
- (2) Unless otherwise expressly specified in writing, all property contributed, given, or otherwise placed on school premises shall become property of the school and subject to the same controls and regulations that govern the use of other school-owned property; and
- (3) Contributions of equipment or services that may involve major costs for installation, maintenance, or initial or continuing financial commitments from school funds may be accepted with the understanding that the contributions and corresponding costs are the sole responsibility of the school.

Receipt of any such gifts, donations, or bequests shall be reported to the State Board semi-annually as outlined in the adopted charter school reporting calendar.

**Purchasing Gifts.** No state or federal funds may be used to purchase gifts, including but not limited to, presents, donations, memorials, and flowers. Funds collected from school support organizations, teachers or derived by sales to teachers may be used for these purposes.

The solicitation and/or collection of funds for the purpose of providing gifts for school personnel is not permitted. Extreme discretion will be exercised by teachers in accepting student gifts.

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Legal References:

<sup>1</sup> T.C.A. § 49-6-2006(a)

<sup>2</sup> T.C.A. § 49-13-112